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P L A N S  
FOR REDUCING THE  
EXTRAORDINARY EXPENCES  
OF THE  
N A T I O N,  
AND GRADUALLY PAYING OFF THE  
**NATIONAL DEBT:**

TO WHICH IS ADDED,  
A PROPOSAL FOR A  
GENERAL REGISTER

I N  
*LONDON OR WESTMINSTER,*  
Of Births, Marriages, Burials, Powers of Attorney,  
Seamen and Soldiers' Wills :

A L S O,  
Of several Articles for Taxation, which will very little  
affect Trade, raise large Sums for the Service of  
Government, and be no Burthen to the Poor :

W I T H  
A PLAN to prevent the pernicious Practice of SMUGGLING.

THE SECOND EDITION.

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BY GEORGE BOX,  
Of *Abingdon-street, Westminster.*

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L O N D O N :

Printed for, and sold by the AUTHOR, and the prin-  
cipal Booksellers in Town and Country.

[PRICE ONE SHILLING.]

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THE UNITED STATES

DEPARTMENT OF THE INTERIOR

OFFICE OF THE

SECRETARY

WASHINGTON, D. C.

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TO THE  
K I N G ' S  
MOST EXCELLENT  
M A J E S T Y,

MOST GRACIOUS SOVEREIGN,

**P**ERMIT me, with all Humility and Submission, to lay at Your Majesty's Feet, the following Plans and Proposals for Reducing the Extraordinary Expences of the Nation, and Gradually Discharging the National Debt.

As I have the highest Veneration for Your Majesty's Person, Family, and Government, should any Part of the following Sheets meet with Your Royal Approbation, it would be deemed the happiest Event that ever occurred to

YOUR MAJESTY'S

Most Dutiful, and

Loyal Subject,

ABINGDON-STREET,  
WESTMINSTER.

G E O. B O X.

1871

Wm. H. Burleigh

Wm. H. Burleigh

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A  
P L A N  
FOR REDUCING THE  
EXTRAORDINARY EXPENCES  
OF THE  
N A T I O N,  
AND GRADUALLY PAYING OFF THE  
NATIONAL DEBT.

**T**O abolish all Taxes, except the Land Tax, and all Offices, except the Exchequer, Treasury, Admiralty, Navy, Victualling, Ordnance, War, Stamp, Hackney Coach, and Pay Offices, and the Mint.

To make London, and all other ports in England free Ports.

To supply the Taxes abolished, to lay a Tax on Houses *only*, according to their rent or value.

The Land Tax to be One Shilling in the Pound in the time of Peace, and Two Shillings in time of War.

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By

By thus abolishing all Taxes, except the Land Tax, and the proposed Tax *on Houses only*, some Millions would, in a few years, be saved by Officers Salaries, as few Officers would be required to collect the above two Taxes, in comparison to the number of Officers now employed in managing and collecting the Revenues of this Kingdom. And, in fact, it might be so contrived, as to collect these two Taxes for a meer trifle, as such numbers of Officers in the other departments abolished, as hereafter mentioned, might be employed without, or at most, with a very small additional Salary, above what they would be entitled to if this Plan should be adopted.

As it will be extremely hard to dismiss Revenue and other Officers, who have made themselves and families easy in their Circumstances from their Salaries and Emoluments, provision should be made for allowing such Officers their full Salaries paid them by Government (at the time of their being dismissed) during their respective Lives, and also a Provision for those who have Grants of Places in Reversion.

By the death of Officers in Possession and in Reversion, in the course of a few years, there will undoubtedly be an immense saving to Government, which will enable them to pay off yearly sums in discharging the National Debt.

It is apprehended some of the present Taxes produce very little to Government, after the expence of collecting them are paid.

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The proposed Tax to be laid on Houses to be £ 20. a year for every House of £ 50. a year, and so in proportion (except for Houses of very low value.)

This seems at first sight to be an enormous Sum; but when it is considered that all other Taxes, Duties, and Customs will be abolished (except the Land Tax) the payer of the House Tax, intended, will be a considerable gainer;—for suppose a person or family to rent a house of £ 50. a year, to keep one man and two maid servants, and the yearly expenditure amounts to £ 200. a year only, it will be found, upon making a fair calculation, (as stated hereafter) that the Renter will pay upwards of £ 30. a year for the Taxes and Duties already established, as there is a Duty or Tax on almost every necessary article of life.

Great numbers of Persons who live in Houses of £ 50. a year only, expend more than £ 1000. a year, the advantages to them will be ten-fold, and therefore very readily paid; and as those who live in Houses from £ 50. to £ 500. a year, generally expend, yearly, large sums in proportion to their rent, or the value of the houses they live in, the advantage to those persons or personages will be infinite, and therefore they can never murmur at this House Tax, if they were to pay £ 20. a year for every £ 50. a year rent or value.

Houses under £ 50. a year to be taxed in the same proportion as £ 20. is to £ 50. or perhaps it might be more eligible to proportion the Tax of Houses under £ 50. a year, in manner hereinafter mentioned.

Notwithstanding at first view the proposed House Tax appears great (though it will be an immediate saving to the payer) yet, if maturely considered, it will be of infinite advantage to all classes of people, as this Tax will gradually decrease, as the Officers of the Revenue die; and perhaps in less than half a century there would remain to be paid only a small Tax for Land and Houses: as for the Tax on Births, Marriages, and Burials, hereafter set forth, it will be of such advantage and convenience to all degrees of people, with regard to their property, it is presumed it will be paid more cheerfully than any Tax heretofore imposed; and even this Tax, in time, be greatly lowered, and the twelfth and thirteenth classes intirely omitted, or at least, a meer trifle paid for those classes, in order to keep the Register compleat and regular, as it often happens, persons in those two classes are entitled, on deaths, to considerable property, but for want of such a Register, may be deprived of that property, not being able to trace their affinity to the persons dying.

The advantages which would arise to this kingdom, by making London and all other Ports free, is so very obvious to every person, that there is no occasion to mention it: But one great and good effect will certainly be derived from it, that the product of the Colonies, and all kinds of foreign merchandize, will become much more reasonable and plenty than at present.

It may easily be ascertained, or at least nearly, the amount of the yearly rents or values of the houses in  
this

this kingdom, by an order issued from Parliament to the Vestry Clerks, Clerks to the Commissions of the Land Tax, and Receivers of the present House Tax, in every parish and place within the kingdom, to lay a gross account of the Rents rated or taxed respectively, before them. And as parishes have different modes of rating, each Vestry Clerk, Clerk of the Land Tax, should specify respectively in their accounts, the mode of rating in their respective parishes and places, (as some of the parishes in the kingdom are rated to the poor at one half of the yearly rent or value, some at two thirds, some at three fourths, some at four fifths, and others at the rack rent, and in various other proportions) in order to ascertain what the intended House Tax will produce. The accounts delivered in should contain the amount of Rents from £ 1. a year to £ 5.—£ 5. to £ 10.—£ 10. to £ 20.—£ 20. to £ 30.—£ 30. to £ 40.—£ 40. to £ 50. and the higher rents and values should be also distinguished.

The author of this is not at all qualified to set forth the annual amount of Officers Salaries, who would hereafter be discontinued according to this Plan, but this might be easily obtained by a like order from Parliament, to the proper Officer of each department under Government, to lay before them the particular or gross amount of all such Salaries respectively.

The greatest objection to carrying this Plan into execution, will be, there being no fund to pay the interest of the National Debt, and the Officers salaries who belong

long to the several departments which are to be abolished. In answer to which, it is presumed that the Coach Tax, Servants Tax, and Hackney Coach Tax, which are expences of Luxury, with Stamp Duties, and Two Shillings in the Pound Land Tax, if continued for one year, together with what arises from the proposed General Register, and other matters hereafter mentioned, would be amply sufficient to defray those expences, especially as the Tax to be laid on Houses must, at first, raise as large a Sum as will be equal to all other Taxes, Duties, and Impositions (except Land, Coach, Servants, Hackney Coach, Stamp Duties, and Register Taxes) at present, and gradually decrease from time to time, as the National Debt is discharging, and which, in all probability would, in half a century, be reduced to a meer trifle: perhaps it might be sufficient without the Two Shillings in the Pound out of the Land Tax (especially as the intended House Tax may be laid on this Session, and be collected quarterly, an immediate fund will be provided, which, it is presumed, will answer all purposes). But this cannot be decided upon, unless the nett receipts of the Coach, Servants, and Land Taxes, and the Stamp Duties are ascertained, and compared with the salaries of those Officers who are to be dismissed, and the amount of the Interest which is now paid for Money due from Government.

The Author of this Plan has been a Housekeeper upwards of Thirty Years, and upon an average has expended, one year with another, about £ 200. and finds that the Duties and Taxes he now pays, and has paid for some time, for the support of Government, upon a moderate

moderate calculation, amount to upwards of £ 30. a year (though he only rents a house of £ 50. a year, and never rented one at a higher rent) which will be plainly demonstrated hereafter, as the Author has looked over all the Acts of Parliament which relate to Duties and Excise, and compared the Duties and Excise with the quantity of each article which he has expended in his family, at least very nearly.

The Author is very confident, that this Plan, or something similar to it, would have been carried into execution some years ago, if the Ministry and their friends would have consented to relinquish their power and emoluments, which they received by having innumerable Taxes and Duties (which by this Plan would have been very nearly annihilated) for it is well known, that as soon as a Tax or Duty was imposed, additional Officers were appointed, or, at least, the Officers then in the office where the Duties or Taxes were to be paid or received, had an augmentation of their respective salaries, and, of course, there was an augmentation of their respective perquisites, fees, or other emoluments; for it is to be observed, that though these perquisites, fees, or emoluments are not immediately paid by Government, yet the public, as individuals, pay them in the end; for every merchant, tradesman, or other person, who disburse money to Officers for these articles, are sure to make individuals reimburse them, by an advance of the different articles they deal in, or otherwise. By this increase of Officers and Salaries, the Minister was almost sure of carrying every point in Parliament he proposed,

proposed, as he always had it in his power to enrich and make friends in the House of Commons; and on vacancies or general elections, procuring new members to be returned to their liking, as well as, in general, bringing in the old members, whose votes were certain to be in his favor. And these very members, as well as new members, on any vacancy, or general election, were enabled to support their own elections, and be returned, as they had so many subordinate officers, who, if they could not appoint themselves, would, on their recommendation to the Minister, be appointed.

Great part of the above power being taken away by a late Act of Parliament, which deprives Revenue Officers of their votes at elections, it is hoped one great obstacle to this Plan is removed.

As so much has been said in disfavor of former Ministres, and so much in favor of the present, and as this country, as well as America, look up to the present Ministry for salvation, and expect something very interesting to be done for the public, this is the time for the present Ministry to transmit their names to posterity, in that praise-worthy manner never before known in this nation, by adopting this, or some other Plan similar to it. For besides the great saving proposed by this Plan, it will make this kingdom formidable, nay even invulnerable, to its enemies.

As it will not be possible till after the expiration of one year, from the adoption of this Plan, to form any  
judgment

judgment of what the proposed House Tax will bring in; perhaps it may be prudent, at all events, to continue the Land, Coach, and Servants Tax, and Stamp Duty, for a year after the adoption of the Plan; and if there should be a deficiency in the proposed House Tax, to make good that deficiency out of the above taxes; and if a surplus, such surplus to be applied towards discharging the National Debt.

*Method proposed for imposing the House Tax.*

Houses under £ 5. a year rent or value at 1 s. in the pound.

Houses from £ 5. to 10. ditto,	—	1 s. 6 d.
£ 10. to 20. ditto	—	2 s. 6 d.
£ 20. to 30. ditto	—	3 s. 6 d.
£ 30. to 40. ditto	—	5 s. 0 d.
£ 40. to 50. ditto	—	7 s. 6 d.

All houses upwards of £ 50. a year rent or value, at the rate of £ 20. a year for every £ 50. a year, which is at the rate of 8 s. in the pound; out of which deduct.

£. s. d.

2 10 0 a year for Window Lights;

2 10 0 ditto for House Tax,

1 1 0 ditto for Servants Tax, as persons in general, who rent a house of £ 50. a year, keep one man servant, some more.

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6 1 0

13 19 0 remaining out of the £ 20. a year House Tax, or additional Tax, in lieu of other Taxes and duties, so that the payer of this House Tax, who rents

C

£ 50.

£ 50. a year, will be immediately benefited upwards of £ 10. a year, considering the Rates and Duties now paid by the occupier of a house of £ 50. a year, amounts to upwards of £ 30. annually; and if a person keeps his carriage, this Tax will also be saved in a short time, if this Plan is adopted.

As the National Debt will, by this Plan, be gradually reduced, and, of course, the interest thereof, the Public will be gradually benefited, and in twenty or thirty years, as the present officers die, and sums are paid off, in discharge of the National Debt, this Tax will also be reduced: Besides this great advantage, all persons who pay the present Land Tax will be greatly benefited, as that Tax would be no more than Two Shillings in the Pound in the time of war, and One Shilling in the time of peace; and the farmers and other renters of premises in general, would be also greatly benefited, as owners of land and other premises might afford to lower their rents, which would occasion provisions of all kinds, and almost every necessary of life, to be much cheaper; for if farmers and persons in trade pay high rents and great taxes, the consumer must pay dearer for every article.

The Land Tax, as also the House, Coach, Servants, Hackney Coach, and Chair Taxes, and also the Stamp Duties, (whilst they exist) and also the Register Tax to be paid immediately after the receipt thereof, into the Exchequer, which will, in future, save the great annual expence of Receivers General, &c.

When any officer in those offices which are to be continued, die, or resign their places, to be filled up by those of the dismissed officers who are properly qualified, when their respective salaries, as dismissed officers, should cease. This will be a continual saving to Government.

As some officers in the revenue, and other places under Government, have little or no salary, their emoluments arising from poundage, or other perquisites, some provision should therefore be made for them during life.

Perhaps it may not be prudent to abolish all the offices (except those hereinbefore mentioned to be retained) at once, therefore Government might begin with those which are least useful, and go on gradually, till the reduction of the whole is compleated.

The Author of this Plan having carefully examined the several Acts of Parliament respecting Taxes, Duties, Excise, and Customs, finds, upon a moderate calculation, that a person who rents a house of £50. a year, and expends, on an average, £200. *a year only*, which has been his case for upwards of Thirty Years, though he only rents a house of £45. a year, now pays for such Taxes, annually, as follows, viz. — For

		£.	s.	d.
Allum	-	-	-	-
Amber	-	-	-	-
Anchovies	-	-	1	-
Apples	-	-	-	-
Ashes, Pearl	-	-	-	-
Arrack	-	-	-	-
Barilla	-	-	-	-
Beaver Skins	-	-	-	-
Beer	-	3	10	-
Brandy	-	1	10	-
Brick and Tiles	-	-	-	-
Brimstone	-	-	-	6
Buckram	-	-	-	-
Callico	-	-	10	-
Cambrick	-	-	-	-
Coals	-	3	12	-
Cards	-	-	-	-
Canes and Rattans	-	-	-	-
Cole Seed	-	-	-	-
Cotton imported	-	-	-	-
Candles	-	1	-	-
Ditto Wax	-	-	-	-
Carmenizæ Wool	-	-	-	-
Cyder	-	-	5	-
Coffee	-	-	3	6
Chocolate	-	-	1	6
Dice	-	-	-	-
Druggs	-	-	10	-

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Carried over - 11 3 6

Earthen

	£.	s.	d.
Brought over	11	3	6
Earthen Ware	—	3	—
Flannel	—	—	—
Flax Seed	—	—	—
Grocery	1	—	—
Glass	—	5	—
Goats Hair	—	—	—
Hops included in Beer	—	—	—
Herrings	—	—	6
Insurance	—	6	—
India Goods	—	5	—
Indigo	—	2	6
Kettles	—	—	—
Lace	—	1	—
Lamp Black	—	—	6
Leather	1	10	—
Litmus	—	—	—
Liquorice	—	—	—
Lime and Lemon Juice	—	2	—
Linen, Foreign	1	10	—
Ditto Scotch	—	5	—
Ditto Printed	—	3	—
Ditto English	—	10	—
Madder	—	5	—
Malt	} included in Beer	—	—
Mum		—	—
Mead	—	2	—
Maloffes	—	—	6
Carried over	17	14	6
Necklace			

[ 4 ]

		£.	s.	d.
Brought over	-	17	14	6
Necklaces and Bracelets	}	-	-	-
of Brass		-	-	-
Orchall	-	-	-	-
Oysters, Foreign	-	-	-	-
Oil	-	-	3	6
Pilchards	-	-	-	-
Parchment	-	-	-	-
Paper	-	-	1	-
Pearl Barley	-	-	-	6
Pictures	-	-	-	-
Pitch and Tar	-	-	-	6
Rice	-	-	-	-
Rosin	-	-	-	-
Rum	-	-	3	-
Rape Seed imported	-	-	-	-
Silk imported	-	-	5	-
Sail Cloth imported	-	-	-	-
Snuff	-	-	-	-
Spices, various	-	-	5	-
Soap	-	-	1	1
Salt	-	-	6	-
Starch	-	-	5	-
Stamps	-	-	-	-
Sugur included in Grocery	-	-	-	-
Tallow ditto in Candles	-	-	-	-
Thread	-	-	1	-
Tobacco	-	-	-	-

Carried over : 23 3 -

Tea

		£.	s.	d.
Brought over	-	23	3	—
Tea	-	2	10	—
Vinegar, Vinegar Beer, ? and Verjuice	-	—	—	—
Wine	-	3	—	—
Wax imported	-	—	—	—
Whalebone	-	—	2	6
Excise, at 10 per Cent.	-	1	10	—
		<hr/>		
		30	5	6
Servants Tax	-	1	1	—
Window ditto	-	2	10	—
House ditto	-	2	10	—
		<hr/>		
		£ 36	6	6

If a Two Wheel Carriage be kept, it will be £ 39 18 6  
 If a Four Wheel Carriage - £ 42 18 6

*N. B.* Many persons who do not rent £ 50. a year, keep Two Wheel Carriages, and many also keep Four Wheel Carriages.

*N. B.* Some of those articles which have no sums against them, may also be paid by persons who do not rent a house above £ 50. a year, or expend more than £ 200. a year, as also several other small articles, whereon Duties, &c. are imposed, which, perhaps, may amount to 20 s. a year more than the above.

The Author of this Plan has made the calculation of the Taxes, Duties, &c. paid by a person who rents £ 50. a year, at the lowest ; and he really believes, in general they will amount to more than £ 40. a year, exclusive of any Carriage.

L A N  
FOR RAISING  
SIX MILLIONS  
BY  
ANNUITIES FOR LIVES,  
WITH  
BENEFIT OF SURVIVORSHIP,

**T**HAT Sixty Thousand One Hundred Pounds (which makes Six Millions) be subscribed, and the Government to grant Annuities for Lives, with Survivorship, at the rate of Five per Cent. which at first, and for some years, will amount to Three Hundred Thousand Pounds a Year.

That as Annuitants die, the Three Hundred Thousand Pounds to be paid to the Survivors, in proportion to the sum subscribed, for the term of Twenty Years, or until each surviving Annuitant receives Ten Pounds per Cent. for the money subscribed by them respectively; at either of which periods, the sum remaining (after payment of such Ten per Cent.) out of the Three Hundred Thousand Pounds, to be paid into the Sinking Fund, for the service of Government, or to be applied in paying off any debts then due from Government, as shall be thought most adviseable.

D

That

That from and after the expiration of Twenty Years, or from the time the surviving Annuitants shall receive Ten per Cent on the money respectively subscribed by them, to the term of Thirty Years, or to the time the surviving Annuitants shall receive Twenty per Cent. on the money respectively subscribed by them, at either of which periods the sum remaining, after payment of such Twenty per Cent. to be applied as aforesaid.

That from and after the expiration of Thirty Years, or from the time the surviving Annuitants shall receive Twenty per Cent. on the Money respectively subscribed by them, to the term of Forty Years, or to the time the surviving Annuitants shall receive Thirty per Cent. on the Money respectively subscribed by them, at either of which last mentioned periods, the sum remaining, after payment of such Thirty per Cent. to be applied as aforesaid.

That from and after the expiration of Forty Years, or from the time the surviving Annuitants, shall receive Thirty per Cent. on the money respectively subscribed by them, to the term of Fifty Years, or to the time the surviving Annuitants shall receive Forty per Cent. on the money respectively subscribed by them, at either of which last mentioned periods, the sum remaining, after deducting such Forty per Cent. to be applied as aforesaid.

That from and after the expiration of Fifty Years, the surviving Annuitants shall receive Forty per Cent.  
on

on the money respectively subscribed by them, for the remainder of their lives, provided that at the expiration of Fifty Years, the surviving Subscribers shall be intitled to receive so much per Cent. at that period ; if not, so much per Cent. as the surviving Annuitants will be intitled to receive at that period ; and on the death of the last Subscriber, the whole sum, or what remains unapplied thereof in manner aforesaid, to be applied and disposed of as aforesaid.

This Plan may be extended to a larger sum, or may be contracted, as shall be thought most adviseable.

As there are such numbers of families in this kingdom, and in Ireland and Scotland, who have children from infancy up to fourteen or fifteen years, who, perhaps, have only life estates, or offices for life, or at pleasure, and who are not likely to leave at their deaths, to such children, enough even to supply the common necessities of life, though they may be able, at the time of subscribing, to spare One, Two, Three, Four, or Five Hundred Pounds for the future advancement of their children ; the Author presumes, few persons thus circumstanced, but what will embrace the opportunity, as it will be a sure fortune to such children if they live, and the longer they live, the greater their fortune will be ; besides, the parents or guardians may immediately receive interest at Five per Cent. on the money advanced, which is as much as can or will shortly be legally made of their money ; and the increase may also be received

by such parents or guardians, during their lives, or the lives of their children or wards, or until such children attain the age of twenty-one, or are married,

Persons to be at liberty to subscribe as much as they please on their children, or own lives, or the life or lives of any other persons, and their respective interests to be assignable.

If Government think proper, they may give for each subscription of One Hundred Pounds a Lottery Ticket, on the plan hereinafter mentioned, and then, perhaps, this plan may be carried into execution at Three and a Half, or Four per Cent. instead of Five per Cent. either of which is on much less terms than Government has for some time past borrowed money.

It is apprehended, that in a few years great advantages would arise to Government, as it is presumed persons of various ages would subscribe, and most persons who were able, would subscribe for their children, so that in Forty or Fifty Years the whole Six Millions, or the greatest part thereof, would fall into the hands of Government.

As the nation is so much [involved in debt, if Sixty, or One Hundred Millions, or even the whole amount of the National Debt, could be raised by Government on this plan, it would be of infinite advantage, as Government might lay out the money advanced thereon, in purchasing (by their agents) Stock of various kinds; which

which, if they giye Three and a Half, Four, or even Five per Cent. on the first setting out of this plan, they cannot at present be loosers, but (if at Three and a Half) gainers by such purchases; and it is presumed, that many persons, who have interest in the Stocks, would be willing to transfer such interest into the hands of Government, at the present prices they would sell for, on being allowed as above, at the first setting out of the plan, and to increase gradually as aforesaid.

As the Annuitants die, and monies arising by the plan fall into the hands of Government, the public might, with the aid of the several matters before and hereafter set forth, in a very few years, be eased of a great number of their Taxes, Duties, Customs, and Excise, and in half a century, or less, they would be reduced to a mere trifle: this would be an additional advantage, to the surviving Annuitants, as well as others, as all the necessaries of life would be plenty and cheap.

*Scheme of the proposed Lottery.*

4	Prizes of	£ 10,000	each,	£ 40,000
8	—	5,000	—	40,000
40	—	1,000	—	40,000
200	—	500	—	100,000
800	—	100	—	80,000
1,600	—	50	—	80,000
3,000	—	30	—	90,000
6,400	—	20	—	128,000
	First Drawn	—	—	1,000
	Last Drawn	—	—	1,000

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12,054 Prizes  
47,946 Blanks

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60,000 Tickets, at £ 10. each,      •      £ 600,000

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\* \* \* Not Four Blanks to a Prize.

The fortunate persons to be entitled to Annuities for their Lives, with Survivorship, after the rate hereinbefore mentioned, or £ 150,000 to be deducted out of the £ 600,000 for the use of Government, and the expence of the Lottery.

PLAN

# P L A N

## FOR CARRYING INTO EXECUTION A GENERAL REGISTER

TO BE ESTABLISHED IN

LONDON OR WESTMINSTER,

Of BIRTHS, MARRIAGES, BURIALS, LETTERS OF  
ATTORNEY, SEAMEN and SOLDIERS WILLS,  
and POWERS OF ATTORNEY.

**T**HAT there shall be paid to the Clergyman, Roman Catholic Priest, Spiritual Teacher, or others who Marry, Baptize, or Bury any Person, the following sums, over and above the established Dues to such Clergymen, &c. *viz.*

1. By every Lord, Spiritual or Temporal, £ 2 2 0
2. By every Scotch or Irish Peer, £ 1 11 6.
3. By every eldest son of every Duke, Earl, or Viscount, who bears the title of Earl, Marquis, or Lord, by courtesy, or otherwise, £ 1 11 6.
4. By every Member of the House of Commons, £ 1 11 6.
- 5 By every person of independent fortune, or who has any employment, place, pension, or any other annual income of £ 500. a year, or upwards, £ 1 1 0.
6. By every person who has any employment, place,  
pension,

pension, or any other annual income of £ 200. a year, and under £ 500. a year, 10s. 6d.

7. By every Merchant, who rents a house or premises of £ 50. a year, or upwards, 7s. 6d.
8. By every Merchant or Dealer, who rents £ 40. a year, and under £ 50. a year, 5s.
9. By every Shop-keeper, Retail Tradesmen, Artificer, Mechanic, and every other person whatsoever, who are House-keepers, or rent £ 30. a year, and under £ 40. a year, 3s. 6d.
10. By every Shop-keeper, Retail Tradesmen, Artificer, Mechanic, and every other person whatsoever, who are House-keepers, or rent £ 20. a year, and under £ 30. a year, 2s. 6d.
11. By every Shop-keeper, Retail Tradesmen, Artificer, Mechanic, and every other person whatsoever, who are Shop-keepers, or rent £ 10. a year, and under £ 20. a year, 2s.
12. By every Journeyman and Servant, whose earnings amount to 12s. a week or upwards, 1s.
13. By every Labourer and Husbandry Servant, 6d.

These Fees to be paid on Marriage, the Birth of every Child, and also on the Burial of each of them, and each of their children.

That every Clergyman, &c. shall twice in every year, viz. Lady-Day and Michaelmas, or within one Month thereafter, remit to the *General Register Office* in London, the money he shall receive on the above account, and have a proper discharge for the same; and at the same time

time transmit an account of the persons so baptized, married, or buried by him or his predecessor, in case of death, in the following form ; viz.

Parish of \_\_\_\_\_ in the diocese of \_\_\_\_\_  
 in the county of \_\_\_\_\_  
 John James }  
 and } married 2d of October 1782.  
 Winfred Syme }

John Wilson, Vicar.

Parish of \_\_\_\_\_ in the diocese of \_\_\_\_\_  
 in the county of \_\_\_\_\_  
 The Son of }  
 Thomas and } Baptized October 10th, 1782, by  
 Joan Wilson, } the name of Simon.

J. W. Vicar.

John James, of this parish (or the parish from whence the corps was brought) aged 53, or thereabouts, buried October 20th, 1782.

J. W. Vicar.

Mary, the wife of George Bent, of this parish (or the parish from whence the corps was brought) aged 41, or thereabouts, buried October 21 1782.

J. W. Vicar.

Thomas Jones, the son of Matthew and Jane Jones, of this parish (or the parish from whence the corps was brought) aged 17, or thereabouts, buried October 22, 1782.

J. W. Vicar.

E

Mary

Mary Jones, the daughter of Matthew and Jane Jones, of this parish (or the parish from whence the corps was brought) aged 17, or thereabouts, buried October 23<sup>d</sup>, 1782.

J. W. Vicar.

It will be necessary to have fair and correct copies of all the present Registers of Births, Marriages, and Burials, in England and Wales, attested by the Rector, Vicar, Curate, or other Minister, resident in each respective parish or extra-parochial place, transmitted to the General Register in London, within a limited time, in order to be preserved there for persons to have resort to, instead of sending into distant counties to make searches, and get copies of registers, which must be proved at a great expence, by a person attending to prove the same, where any matter is in dispute in law or equity.

The expence of copying the first registers so to be transmitted, will be considerable, which may be borne by each parish, and then the expence to individuals would be a mere trifle.

The books belonging to the several parishes may be ranged according to the diocesses.

The extracts to be sent up by the respective clergymen, &c. without any expence, as they may be sent in a cover; which cover should come free to the principal register, or his deputy.

The money paid for the registers, to be remitted to the principal Register, and by him paid into the Exchequer.

That

That attested copies taken from this register, shall be evidence in all courts whatsoever, being proved by affidavit of the person who examines and sees such attested copies, signed by the proper officer at the General Register Office, in order to save the expence of a person attending at trials, far distant from London, to prove such attested copies.

As the antient original Registers will remain in the respective parishes, recourse may be had to them as evidence, in the same manner as at present, where the Registers are kept near to the place where the matter in dispute is to be tried.

Please to observe, that this plan is divided into thirteen different classes, and it is hoped, in an equitable manner, as the greatest burthen will be borne by the rich or higher classes, and will be so trifling to persons in their line of life, as not to effect them but in a very small degree; and therefore it is submitted, whether a larger sum should not be paid by the rich or higher classes, and the twelfth and thirteenth classes entirely omitted, though those two classes, it is presumed, would produce a very considerable sum annually, as the persons who compose them are extremely numerous; and perhaps it might be thought reasonable to substitute in the room of those two classes, men servants, out of, as well as in livery, according to their respective wages; for these classes of people are in a much more eligible situation than those persons who compose the twelfth or thirteenth classes, as their wages, cloaths, board, and other advantages, far exceed the in-

come of the individuals of those classes, and even many industrious tradesmen in the lower classes of life, especially at this time, when all the necessaries of life are so extremely dear. By throwing the greatest burthen on the higher classes, great honour will redound to those who may be instrumental in carrying this plan into execution, as the public will be convinced the poorer sort of people are considered in this tax, by not being made liable thereto.

With regard to the registering Letters of Attorney, the entries may be as follows, viz.

#### LETTERS, or POWERS of ATTORNEY,

Date	Parish of	in the Diocess of
	in the County of	
From	George Wilson, of Lewis, Gent.	to James Jones, of London, Gent. for receiving Rents.
—	John Thompson, of	to William Smith, of for Executing Deeds.
—	A. B. of	to C. D. of for proving and receiving Debts under Commissions of Bankruptcy.
—	E. F. of	to G. H. of for Receiving Debts.
—	I. K. of	to L. M. of to prove a Will,
—	N. O. of	to P. Q. of to receive a Legacy,
—	P. Q. Soldier in	Regiment, to R. S. of to receive Prize Money.
—	R. S. of his Majesty's Ship	to T. W. of to receive Wages and Prize Money.

These

These entries to be made in a book to be kept for that purpose by the Rector, Vicar, Curate, or Minister, &c. who resides in the parish where the Letter of Attorney is executed, and who should always be a subscribing witness thereto, and to be transmitted as aforesaid.

One shilling to be paid for each register to the person who makes the register, and one shilling to be paid for the entry of the register at the General Register ; which is also to be paid to the clergyman who makes the Register, and be remitted as aforesaid.

With regard to common seamen and soldiers wills, they should be executed in the presence of the Rector, Vicar, Curate, Church-warden, or Church wardens of the parish or place where such seamen or soldiers shall reside at the time of making such will, and an entry made thereof in the following form ; and if such seamen should give a Power of Attorney to receive their wages or prize money during their absence, the same should be executed as above ; as also, soldiers Letters of Attorney to receive prize money.

The entry for a soldier or sailor's will may be as follows, viz.

Parish of \_\_\_\_\_, in the County of \_\_\_\_\_  
 Will of A. B. Soldier in \_\_\_\_\_ Regiment, C. D. Executor. Dated the \_\_\_\_\_ Day of \_\_\_\_\_  
 Will of E. F. Seaman, belonging to his Majesty's ship \_\_\_\_\_, G. H. Executor, Dated \_\_\_\_\_

As

As to wills executed abroad, or on board of ships, the captain or his clerk in a man of war, and in a merchant ship or privateer, the captain, or the person next in command ; if abroad, the governor or chief magistrate, to be one of the subscribing witnesses ; and in either of the said cases, a short abstract or certificate, in the form hereinbefore set forth, should be signed by the person above described, and transmitted as soon as may be, by the executor or attorney, or other party concerned, or his agent, to the General Register, in order to be there registered.

With regard to sailors and soldiers in the last-mentioned instances on board of ships, or beyond the seas, no fee to be paid on executing Letters of Attorney or Wills, but the usual fee to be paid on registering.

Perhaps it may be proper, as a direction to parties concerned, to underwrite such abstract or certificate as follows ; viz. “ This Letter of Attorney, or Will (*as the case may be*) together with the abstract or certificate annexed, to be forwarded to the General Register office in London, as the same will be of no effect till registered in the said office.”

For registering of Seamen and Soldiers Wills and Powers of Attorney, the clergyman, &c. is to receive only Six-pence, and Six-pence for the entry in the General Register Office.

The clergymen &c. who make the registers, and receives and remits the money, to be allowed poundage, which may be retained by them out of the money received.

REASONS

R E A S O N S  
FOR ESTABLISHING A  
GENERAL REGISTER  
I N  
LONDON OR WESTMINSTER.

**T**HE great losses and inconveniencies which so frequently happen to his Majesty's subjects, both in England and in the Colonies, for want of such a Register, are sufficiently attested by Advertisements often inserted in News-Papers, for heirs, next of kin, or legal representatives of persons who are dead; as also by frequent trials and disputes in Courts of Law and Equity, for property; likewise by executions for forging Letters of Attorney, and Wills, not only of Sailors and Soldiers, but of other Persons, which, by the proposed General Register, and a proper indorsement on the back of the respective instruments, it is apprehended would in a great measure be prevented.

The great advantages that would arise by such Register, to Dissenters, Roman Catholics, Quakers, Anabaptists, and other sects (few of whom have any regular Register, many of them none) it is presumed, would induce those sects to pay, very freely, a small sum for each Register, as for want thereof, many of them have been, and may be, involved in suits, and, in many instances, deprived of their property.

It

It frequently happens that Registers, even those of the established church, are left to the care of low, and sometimes very illiterate persons, such as the parish clerk, sexton, their wives, &c. and many frauds and losses have been occasioned by these sort of people, being tempted by a bribe, to destroy registers, or parts of them.

As it very often happens that frauds are committed by persons forging Letters of Attorney, for receiving Sailors Wages and Prize Money, and Soldiers Prize Money, and by persons combining together to give Letters of Attorney, to receive money, rents, &c. and after the money is received, destroying such Letters of Attorney, whereby the person who was indebted is liable to pay the same over again; would it not be proper that all such Letters of Attorney should be registered, as also all Sailors and Soldiers Wills, Letters of Attorney for executing Deeds, proving Debts under Commissions of Bankruptcy, proving Wills, &c. &c. &c.

If such Registers were established by law, they would prevent many frauds, and yearly bring in a very considerable sum to Government, and be greatly to the ease and security of the subject.

The Author of the two Plans (viz. for substituting a House Tax in lieu of all other Taxes, and the General Register) if they should be adopted, has endeavoured to ease, as much as possible, the lower or poorer classes of people, which he hopes will be thought laudable, especially at a time when all the necessities of life are so extremely

tremely dear, particularly bread; and indeed, by easing the poor, it may be truly said the rich, the midling class and trade in general, receive, in many respects, great benefit, for if the poor are eased, and greater plenty of the necessaries of life are produced, so many of them would not throw themselves on their respective parishes, and of course the enormous poor rates now paid, would be considerably lowered, and labor become much cheaper.

With regard to the proposed General Register, the Author is of opinion, that such a Register should be established, as he has in the course of near Forty Years practice as an Attorney and Solicitor in Chancery, met with ~~most~~ of the inconveniencies and difficulties stated in the before mentioned reasons for establishing such Register, he having had frequent occasions to search Registers in London and Middlesex, and several other counties in England, the manner of keeping which Registers in general are so irregular, that it is very seldom possible to make out a pedigree, by reason of frequent chasms in such Registers, by burning, tearing out leaves, or otherwise.

A  
P R O P O S A L  
F O R

Obliging Persons who carry on TRADE, without having served a REGULAR APPRENTICESHIP, to take out an ANNUAL LICENCE, by which a considerable Sum will be raised Yearly, for the Service of GOVERNMENT.

**T**HE Author, who has always been studious to ease the poor, and to point out taxes to be laid in the most equitable manner, observes, that there is a great hardship on part of the trade and manufactures of this kingdom; he means those who have served regular apprenticeships, and their parents, guardians, or friends, have been at the expence of binding them apprentices, giving a premium on such binding, paying the stamp-duty on indentures, and such premium, and providing cloaths and other necessaries during their apprenticeship, and when they are out of such apprenticeship, and set up in their respective trades or occupations, any other person or persons may set up the same trade or occupation, which he or they (who has or have served a regular apprenticeship) follow and exercise, next door to him or them, or in the same street, place, or town, without having served an apprenticeship, to the great prejudice of him or them who has or have served a regular apprenticeship or apprenticeships, which often prevents parents and guardians from binding their children or wards apprentice,

tice, and is a manifest loss to the Stamp Duties ; for, if every person who has not served a regular apprenticeship, was to be excluded setting up and carrying on any trade or occupation, greater numbers, it is presumed, would be put out apprentice, and the stamp duties would, of course, be much increased, by means of the stamps on the indentures, and the poundage upon premiums paid on binding apprentices.

That as persons who are called Hawkers and Pedlars, are obliged to take out and pay for an annual License, it is but reasonable, that those persons who carry on any profession, trade, or manufacture, and who have not served a regular apprenticeship, should pay something annually to Government.

That as persons who carry on professions of various kinds, as also merchandize, or manufactures, and trade, without having served a regular apprenticeship, are supposed to be more numerous than those set up in business, who have served a regular apprenticeship, it is proposed that those persons who have not served regular apprenticeships, should be obliged to take out a licence annually, at the Hawkers and Pedlars, or Stamp Office ; and to pay for such licence at the rate of Sixpence in the Pound, according to the rent or value of the houses or places wherein the business is carried on, or be prohibited from carrying on their business : This would raise a very considerable sum for the service of Government (*as the receiving and managing what is paid for such Licences, might be put under the direction of*

*the Commissioners and other officers belonging to the Hawkers and Pedlars, or Stamp Offices, without any addition to their salaries)* and be the means hereafter of increasing the Stamp Duty; as parents and guardians would be more ready to put their children or wards apprentice, as they would be apprized of paying for the licence annually, when they carry on any profession, merchandize, manufacture, trade, or business, without having served a regular apprenticeship.

That every person who has not served a regular apprenticeship, should be obliged to take out and pay for such licence within a limited time, or be subject to a penalty; and every person, before he obtains such licence, should make oath before the Commissioners who grant such licences, of the rent or value of the house or place wherein he carries on his profession, trade, or business; which oath the said Commissioners should be empowered to administer.

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**I**N order to ascertain what the intended House Tax and Register Tax will raise, and to make a comparison between the present Taxes, and the new intended Taxes, and those which are to be continued, and discontinued, the following Accounts should be produced to Parliament, viz.

How many millions of people are in England, as near as may be.

How many thereof are supposed to be born and die one year with another.

What

What is the present annual amount of the Land Tax as collected.

Ditto House Tax.

Ditto Window Tax.

Ditto Servants Tax.

Ditto Wheel Carriage Tax.

Ditto Duty on Hackney Coaches and Chairs.

Ditto Stamp Duties, Wine, and Spirituous Liquor, Licences, and Licences for Post-Chaises, and Horses let to hire, and Hawkers and Pedlars Licences.

An Account of the annual expence of collecting and managing the above Taxes and Duties, separately and distinctly.

The gross amount of all Duties and Excise for the last Five Years, distinguishing the amount of each separate article in each year, and, as near as may be, the expence of managing each respective article of Duty or Excise, and the nett produce received by Government from each.

If these last articles cannot be obtained in so particular a manner, as to distinguish the nett produce of each article separately, then the gross amount of the expence and nett produce on all Customs, Excise, and other Impositions.

An Account of the amount of all Taxes and Duties separately.

An Account of the National Debt, distinguishing each Stock and Loan, and how much per Cent. per Ann. is paid for each Stock or Loan, so as to see what the Interest of the National Debt amounts to; and when the several long, short, and other Annuities will expire respectively.

\* \* The

\*\*\* The Author of these Plans and Proposals having revised that which respects the abolishing of all Taxes, except the Land Tax, is of opinion (from some information he has received respecting the rents or values of the houses in this kingdom, and other matters) that such Plan cannot compleatly be carried into execution so soon as he had hopes and expectations that it might, on the first forming that Plan; but if a beginning was to be made, by retaining those Taxes and Offices which he has mentioned in such Plan, with the addition of the Register and Licence Taxes, and continuing the Duties and Excise on those articles which may be deemed species of luxury, or nearest thereto, and also on those articles which are the least burthensome to the poor, and the public at large, he presumes such Plan will gradually make its way, to the great ease, in a very short time, of the public.

The articles on which Duties and Excise should be continued, might be as follows, *viz.*

Allum	Canes and Rattans
Amber	Cards—to be double the
Anchovies	present duty
Apples imported	Carpets imported
Arrack	Chocolate
Beaver Skins	Cocoa Nuts
Books imported	Coffee
Brandy	Cotton imported
Buckram	Dice—to be double the pre-
Callico	sent duty
Cambrick imported	Flannel imported
Candles Wax	Flax Seed imported
Ditto Spermaceti	Glass—though the duty is
	high,

high, it has but little effect on the poor	Rape Seed imported
Goats Hair	Rice
Hats imported	Rosin
Hemp and Hemp Seed imported	Rum
India Goods of all sorts	Salt—this certainly is not luxury, but the duty is not severely felt by the poor, as a pound will serve a family of five or six a considerable time
Insurance—though a heavy article, it does not much affect the poor	Salt Petre
Lace imported	Stamp Duty
Lime and Lemon Juice	Silks, raw and manufactured, imported
Linen, Foreign	Tea
Liquorice	Timber imported
Mead	Tobacco
Mines	Wines, Foreign
Mum	Ditto, English
Muslin	Whalebone
Necklaces, and Bracelets of Glass, imported	The Duty on Licences for Post Chaises, and Horses let to hire, and on Wine, Spirituous Liquor, Beer, and Ale Licences.
Oil	
Oysters, Foreign	
Paper	
Parchment	
Pictures imported	

If the first Plan should be adopted on these principles, it will very shortly be a great saving in *Officers salaries*, and, in a great degree, prevent the pernicious practice of smuggling, as there would be no occasion to employ so many Officers as are at present employed; and as the present Officers die, resign, or are removed, the business might be carried on by the survivors, and no more Officers to be appointed on deaths, resignations, or removals, until there is an absolute necessity for so doing, so that the remaining Officers may, from

from time to time, gradually rise in each respective office, as his superior, or next Officer above him, dies, resigns, or is removed, being properly qualified for that purpose.

If the present age have any regard for posterity, it is hoped these Plans or Proposals, or some or one of them, will be adopted, and carried into execution, even if it should be thought, for some few years, it would be a small additional burthen to some individuals (especially as the poor would be greatly eased, which is an object worthy the consideration of every humane breast) besides, what a glorious acquisition would it be to those, who shall cause these Plans to be carried into execution, to have their names recorded and delivered down to *posterity*, as the saviours of that *posterity*.

As the Author is very conscious of his inability to introduce to the public, Plans and Proposals of the great extent of the foregoing, compleat; and as he doubts not but that he has been guilty of many errors, mistakes, and inaccuracies therein, it being his first essay, he hopes the public will excuse them; and he will be much obliged to any of the readers of the foregoing sheets, for any hints, opinions, or observations for improving or amending them, if any part of them should be thought worthy of consideration.

The Author fully intended to have published the most material parts of the foregoing last Autumn, but was desirous, before he did so, to have the opinion of some persons in high power, and better judgment than himself, to whom he sent copies, some of which were never returned, and none of them with any opinion or answer, (though by letter he frequently pressed it) and he never got any copy returned till very lately.

F I N I S.

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## S U P P L E M E N T.

**A**S it has often been under contemplation to establish Registers of Conveyances of Estates, as also of Mortgages, Wills, Judgments, &c. in every County in England, in the same manner as these for the County of Middlesex, and the Ridings of Yorkshire, and the Author of the foregoing sheets being always of opinion, that such Registers would be of infinite advantage and ease to the public, as titles to, and incumbrances on estates, both freehold and leasehold, might be easily enquired into, and many frauds and forgeries prevented; as it often happens estates, both freehold and leasehold, are mortgaged and incumbered by judgments, and otherwise, more than once, and sometimes to much more than the value of such estates.—Many of these circumstances have occurred to the Author, in his practice of an Attorney and Solicitor (near forty years.)

If such Registers were established in every County in England, it would be the means of preventing such frauds and forgeries; the Author therefore proposes, that such Registers be forthwith established; and that, upon making of each Register, the person who makes the same, should pay a certain sum for the service of Government, which would raise a very considerable sum for such service, especially at their first establishment, and for some time afterwards, as every person who is, or shall be, intitled to freehold or leasehold estates (of value, and not at rack rents) should be obliged to make a Register of such estates; and as the first register in all cases should

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have

have the preference, it is presumed very few persons would have any objection to making such Registers, as it would be the means of securing their property to themselves and their families.

As what would be paid for the service of Government, for making these Registers, would be paid by persons of property, it would not, in any degree, be felt so severely as the generality of the Taxes now in being are, as the poor would be exempt from these payments.

It is well known great quantities of Coals are yearly sent to foreign markets, by which means the price of that very necessary article is greatly enhanced to the poor and manufacturers of this kingdom; would it not therefore be proper to lay a tax or duty on all coals exported to foreign parts?

If such a tax or duty was laid, it is presumed it would raise a considerable sum for the service of Government, and be the means of lowering the price of Coals in this kingdom: and surely it is but reasonable, that a tax or duty should be paid for this article by foreigners, as the people of this kingdom pay so great a duty therefor.

These two articles have occurred to the Author since the foregoing sheets were printed, and he now offers them to the public; and notwithstanding provision is made for paying the interest of the twelve millions borrowed for the service of Government, he humbly conceives, if either of these proposals are adopted, the money arising thereby may be applied to lessen such taxes as may be thought most grievous to the poor. The Author is happy to observe, that the House of Commons have, in part, adopted one of his foregoing Plans, viz. a Tax on Births, Marriages, and Burials.

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FURTHER  
PROPOSALS  
OF

SEVERAL ARTICLES FOR TAXATION.

By GEORGE BOX,

Author of Plans for Reducing the Extraordinary Expences of  
the Nation, and gradually paying off the National Debt, &c.  
published in July, 1783.

AS by the Act passed (in 1783) to prevent the Smuggling of Foreign Spirituous Liquors, innumerable permits must be granted on the sale or removal thereof, if each permit was to be chargeable with a stamp duty, it is presumed a considerable sum would be raised for the service of government: *and* as great quantities of foreign wines are annually smuggled, if the venders of such wines were obliged, likewise, to take out a stamped permit for each parcel vended, in proportion thereto, above two gallons, it is presumed it would be very productive.—*And* if this tax was to be extended to British spirits, and low wines and sweets made in England, it would be the means in some measure to prevent frauds committed in the British distillery, and by the makers and venders of low wines and sweets, and be also productive.—These taxes would certainly be no burthen to the poor, as all these liquors must be esteemed articles of luxury.

As the spirit for building in and about this metropolis, and many other parts of the kingdom, has raged for many years, and is still raging, to the ruin of great  
A numbers

numbers of persons, who had not, nor have money sufficient to carry on and finish the buildings which they have begun, and who frequently borrow money on the buildings which they begin to erect, but never finish the same, to the great loss of those who lend their money, it is presumed some check should be put to the progress of buildings in future; and therefore if a heavy tax was to be laid on bricks, tiles, timber, and other materials in new buildings, and those which at this time remain unfinished, (*but not on materials for repairing any buildings already finished, if no additional building is added thereto*) it would, in some degree, stop the progress of building, and be productive of an annual sum for the service of government.

The number of carriages and horses kept for pleasure and convenience of the opulent and wealthy part of this kingdom being very great, if a tax was laid on horses drawing coaches, chariots, post-chaises, phaetons, single-horse chaises, and all other carriages kept for pleasure or convenience, or for hire; *as also* on saddle-horses kept for pleasure or convenience, or let to hire, and likewise on their saddles and bridles, it would raise a considerable sum for the service of government, and be no additional burthen on the poor; as it is apprehended no poor man can keep a carriage or horse for pleasure.—*This tax not to extend to horses used solely in trade, manufactures, or husbandry; but if used sometimes therein, and at other times for pleasure or convenience, the owners of such horses to be subject to this tax.*

The great number of two-wheel carriages in and about London, and also on the sea-coasts, particularly on those of Essex, Suffex, Kent, and Hampshire, which are fitted up very neat, and have neither the appearance of a single-horse chaise, or whiskey, but between both; and being made in this form, the duty is evaded, under pretence of being *carts*, and used in *trade*; but, in fact, where they are once used in *trade*, they are used *ten times for pleasure*.—On the sea coasts they are principally made use of in smuggling dry and light goods, such as *lace, cambrick, muslin, tea, and various other articles.*

*icles.*—This occasions a double loss to government, as it loses *not only the duty* which ought to be paid for single-horse carriages, but also *the duty* on the goods *so smuggled*, and occasions the pernicious practice of *smuggling* to be *increased*: it is therefore presumed, if a heavy tax was laid on these set of carriages, it would raise annually a sum for the service of government, and in some measure decrease smuggling.

The author of the above-mentioned Plans and these Proposals, is very sensible, that the privilege of Parliament is a very nice and delicate subject to write upon; but he hopes he shall be excused in this instance, and that no peer of this realm, or member of Parliament, will think it derogatory to his honour or privilege, to give up a part of that privilege, at a time when the nation is so greatly involved in debt, and the taxes, on the poor in particular, are so excessive—the author means the privilege of franking letters, which so greatly decreases the revenue of the post-office. He does not mean that the privilege of franking should be totally annihilated, but to limit it to all letters received by the general post by peers or members, as well as to those sent by peers or members to their agents, or correspondents, on business, or to any other persons, on matters concerning themselves. This would be a very great saving to government, and be the means of preventing a great deal of trouble to peers and members in franking covers.

If this should not be approved of, suppose all letters franked by peers or members (except those sent by peers or members as before-mentioned) should be liable to pay half the accustomed postage only, it would be a considerable saving to government.—If either of these plans are adopted, it will be necessary for the peer or member who franks, to make some mark on the direction of the letters, to distinguish which are from themselves to their correspondents.

If government were to take the tolls received at the several turnpikes, and raise such tolls to double what they are at present, it would raise a very considerable sum for the use of government, and not be the least

burthenfome to the poor.—All waggons, carts, or carriages, used for carrying goods, merchandize, or provisions, as also cattle, sheep, and swine, to pay only the present tolls.

Perhaps it may be more prudent at present to raise the tolls only one half more than are now paid, and to double them another year, if the exigencies of government should require it.—Even this advance of half the present tolls will raise a large sum annually, as the collectors and other officers, who are employed by the trustees of the several turnpikes, and who are paid salaries or wages, will be sufficient to collect the additional tolls, and keep the accounts thereof, without any, or at least but a very little expence to government, more than what is at present paid on that account; so that government would receive the whole benefit of the additional tolls (except a trifling part) for their use, besides what may be saved by good management from the tolls now paid; and there is no doubt but that a sufficient number of public spirited gentlemen may be found in each county to act as trustees, as they at present do, without any salary.

As this additional tax will be no *further burthen* to the trade or the poor, it is apprehended it will scarcely be felt.

☞ The public will please to observe, that the author, as well in his Plans for reducing the extraordinary expences of the nation, &c. as in these Proposals for taxes, has not introduced any matter for taxation, which will in the least burthen the poor; and he submits to their consideration, whether the taxes herein proposed, and in the beforementioned Plans are not far more eligible, (at least some of them) than the tax on each cart, waggon, &c. wheel, which is evidently a tax on trade; or than the receipt-tax, which has raised so great a clamour throughout the kingdom.—And here the author begs leave to observe, that the late ministry not being competent with regard to finance, and having too much pride and obstinacy to consult and take the opinion of merchants, manufacturers, and others, who could and would have advised them in what manner to

to impose taxes the least burthenfome to trade and the poor ; for having plunged the nation into a bloody and expensive war with America, and thereby distressed it with regard to its finances, were obliged to raise the supplies to carry on the war, and had very little consideration with respect to the encouragement of trade, or easing the poor, and therefore continually imposed taxes, which were and still continue a burthen to both.

The author thinks he may with great truth say, that ministry, for some years past, have given themselves very little time or trouble to consider, whether the taxes they imposed would or would not be a burthen to trade, or the poor ; their only object being to levy taxes sufficient to answer the exigencies of government ; and these taxes, let them be what they would, they were sure, on their proposing them, to adopt, by the assistance of their dependents in the late Parliaments.

It is well known that the late Financiers, in order to save themselves trouble (having neglected their business to near the time the budget should be opened) have given directions for the Book of Rates to be examined, to see what articles they might lay a further tax on, and having a list of articles before them selected for that purpose, they consider that the tax on several of those articles bring in a certain sum, and conclude, that if they lay a duty or excise thereon, of one half, one third, one fourth, or one fifth more, it will raise the sum wanted for the service of the year ; but if not, they had recourse to new taxes, which were almost sure to be a burthen on trade and the poor, as most of the taxes imposed for some years past will evince upon examination.

The author has herein before-stated, that ministers, in former Parliaments, (particularly the last) have had too much pride and obstinacy to consult, advise with, or take the opinion of those who were competent in business of finance ; but as there were, are, and, it is hoped, always will be, public spirited persons in this kingdom, who wish to serve their king and country, and therefore  
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have, and will transmit their ideas, plans, and proposals for raising money for the service of government, the least burthensome to trade and the poor, to every ministry; former ministers, and particularly the last, have received great assistance in their duty in this respect; but have kept such ideas, plans, or proposals, in some instances even for years, and selected from them what they thought proper to adopt, (without sending any answer to, or taking the least notice of the persons so transmitting them, or returning their plans or proposals, though innumerable times applied to for that purpose) and after some time adopted those very plans or proposals as their own; and if applied to by the authors, were so barefaced and unjust as to pretend they were their own ideas or thoughts; which can be deemed very little less than sw—dl—g the author out of his property, or at least the satisfaction he would have of its being known that he was the author of the plans or proposals so adopted—many instances of which might be produced against former ministers, particularly the last. This sw—dl—g trick was practised by the last ministry on the author of these plans and proposals for taxes, and plans for reducing the extraordinary expences of the nation, and gradually paying off the national debt, &c. His case is as follows, viz.

He being determined to publish the plans for reducing the extraordinary expences of the nation, &c. presumed to dedicate them to his Majesty; but before he published them, he was anxiously desirous that his Majesty might peruse them in manuscript; for this purpose he made a copy of them with his own hand (being unwilling any person should peruse them except the noble Duke \*, whom he intended, and did request to present them to his Majesty) before they were presented. He caused such copy to be elegantly bound, gilt, and lettered; and the latter end of March, 1783, he took the liberty to leave it at the house of the noble Duke above referred to, with an earnest request, by letter, to his Grace, to present the same to his Majesty, as his

\* D. of P—l—d.

Grace,

Grace, on account of his *then* high office, had frequent access to his Sovereign on account of the affairs of the nation.

After writing several letters to his Grace respecting these plans, and calling a great number of times at his Grace's house, he was acquainted (on 28th April, 1783) that his Grace referred him to one of the late Secretaries of the Treasury \* respecting these plans. He wrote to this gentleman immediately, who wrote him in answer, "That he knew nothing concerning these plans." This answer he directly communicated to his Grace.

On the 1st May, 1783, his Grace wrote to the author, "that he understood he had sent his manuscript plans to him for his (his Grace's) own approbation, and only as a part of some more extensive plan which he (the author) was meditating; but if he wished that the M. S. S. he left with him should, in its (*then*) present state, be presented to his Majesty, he *had no objection to present it accordingly.*"

On receipt of this, the author immediately wrote to his Grace, requesting his Grace to present his plans to his Majesty, according to his former request, as they were complete, as far as they extended, which his Grace might perceive by the conclusion of such plans, and the author's first letter to his Grace; and although the author wrote several times to his Grace after this, leaving a card each time with his name on it, he never was honoured with any answer 'till 30th May, 1783, when his Grace wrote him, "That he wished he would apply to the other late Secretary to the Treasury †, in whose hands his Grace acquainted the author his plan of taxes were."

Since 30th May, 1783, the author wrote innumerable letters to his Grace, and the last referred to late secretary, and called a great number of times at their

\* Mr. R. B—ke.

† Mr. Sh——n.

respective

respective houses (each time leaving a card with his name on it) ; but has not been able to procure an answer from either, nor his M. S S. plans, which were designed to be presented to his Majesty, returned him.

The last ministry adopted part of one of these plans, viz. a tax on births, marriages and burials, and the same was passed into a law.

The author's plan for a general register, from which the above three taxes were taken, was intended to ease his Majesty's subjects, and secure their property, particularly the lower classes of them, instead of throwing on them a burthen, which the tax on births, marriages, and burials certainly will do ; as the poorest person in the kingdom will be obliged to pay as much as the richest and most opulent. This plainly indicates that the last ministry had no regard on whom they threw the burthen ; as the plan for the general register so clearly pointed out to them how to have laid this tax so as to ease, instead of burthening the poor.

G E O. B O X.

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P L A N  
T O

*Prevent the pernicious PRACTICE of SMUGGLING.*

**A**S the preventing this pernicious practice has of late years taken up much of the time and attention of the legislature, hitherto to very little purpose, the evil being now greater than ever; and as it is agreed almost universally, that some method should be adopted to prevent it, the following plan is submitted for that purpose, *viz.*

SECTION 1. That all duties and excise on every species of foreign goods imported, be taken off, and every person who deals in those goods be obliged to take out and pay as much for a permit on vending those goods, as the present duties and excise amount to.

2. That every merchant or other importer of such goods shall be obliged to have a certificate from the proper officer of the customs where the goods are landed and entered, of the quantity and quality of each species of goods so landed and entered, with the time of entering the same, and the amount of the duties to be paid for each species of goods.

3. That a very severe penalty be laid or inflicted on the merchant or importer who shall sell or deliver, or cause or procure to be sold or delivered; any such goods to a wholesale or retail dealer, or other person, without a permit; and the same penalty on the wholesale or retail dealer, or other person, who shall buy or receive such goods without a permit.

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4. That

4. That every merchant, importer, wholesale and retail dealer, shall keep a book or books, wherein shall be entered an account of all goods received from the custom-house by certificate, or from the merchant or importer by permit, and sold by permit, or *as the case may be*; and when and to whom sold, and regularly file every certificate and permit, which he receives with any goods; which book or books, certificates and permits, the officers in their respective districts shall be at liberty to inspect, as well as the respective stocks at all times in the day, Sundays excepted.

5. That no merchant, importer, wholesale or retail dealer, shall be obliged to take out a permit for any goods under a certain quantity, except for their own private use.

6. That every merchant, importer, wholesale and retail dealer, shall at a certain period or periods, in every year make oath before the commissioners of the customs or excise, *as the case may be*, or such other person or persons as shall be appointed for that purpose, That he, she, or they have not or hath, directly or indirectly, received into his, her, or their house, shop, warehouse, or any other place belonging to him, her, or them, (nor any person or persons in trust for him, her, or them, or for his, her, or their use or account), or then have or hath in his, her, or their custody any foreign goods whatsoever, but what he, she, or they, have, or hath received by certificate or permit, *as the case may be*; which oath shall be written, or printed in a book, or books, to be kept for that purpose, signed by the party making the same, and witnessed by the proper officer.

7. That if it should hereafter be discovered, that any merchant, importer, wholesale or retail dealer, shall have sold, delivered, or used more goods than appears to have been received by certificate or permit, *as the case may be*, a severe penalty be laid or inflicted on him, her, or them for each offence; and moreover be liable to be indicted for perjury, if they have taken the before mentioned oath; and perhaps it may be necessary to make it felony for the second offence.

8. That

8. That if any person or persons shall at any time hereafter run or smuggle, or assist in the running or smuggling, any foreign goods whatsoever, either for his, her, or their own use, or for the use of any person or persons whatsoever, such person or persons so offending, as also the person or persons receiving or concealing the same, to be guilty of felony.

9. That if any person or persons whatsoever belonging to or on board any ship or vessel, or as passenger or passengers, or otherwise, shall hereafter sell, dispose of, or deliver, or cause or procure to be sold, disposed of, or delivered from on board such ship or vessel, to any person or persons whatsoever, any foreign goods before such ship or vessel shall be cleared at the custom-house of the port or place to which such ship or vessel is respectively bound, or into which such ship or vessel shall be obliged to put by stress of weather, or other unavoidable accident, such person or persons so offending shall each of them be subject to a severe penalty for the first offence, and be guilty of felony for the second offence.

10. That the captain or person who shall have the chief command of any ship or vessel at the time of the sale, disposal, or delivery of such goods, so to be run or smuggled, as also the owner or owners of such ship or vessel, to be liable to a severe penalty.

11. This penalty on the captains, or chief officers and owners of ships and vessels, it is apprehended will be the means of greatly checking the practice of smuggling, as they will most undoubtedly, for their own safety and security, give direction to the inferior officers and men not to suffer the crew of any vessel or boat suspected to be smugglers, to come on board or alongside of any such ship or vessel; and also directions when they go on shore, not to carry any foreign goods with them, or have any intercourse whatever with smugglers, or persons reputed to be such.

12. It may be objected, that as there will be occasion for great numbers of permits, there will also be occasion for a great number of officers to make out those permits, and to inspect the merchants, importers, wholesale and retail dealers certificates and permits, as also

their houses, warehouses, shops and other places; to see the quantity of their stock, and examine their books from time to time, which will be an additional expence to government.—In answer to this, it can only be said, That it is apprehended it will not be nearly so considerable as the present expence of vessels, their officers and men, and the several revenue officers employed by government to prevent smuggling. Besides, if this plan should be adopted, great numbers of the present revenue officers will become useless, and may be employed in this new duty: but should this plan be attended with an expence of some thousand pounds a-year, it would be the means of saving government some millions yearly.

13. The author having revised the foregoing plan, is of opinion, That it will be more eligible and secure for government to have the duty paid by the merchant or importer of all foreign goods, at the time of landing and entering the same; or that all foreign goods imported, which pay a high duty, should be warehoused on importation, in warehouses to be provided to the satisfaction of the proper officers, at the importer's expence, and under the joint locks of the King and proprietor, subject only to the payment of the duties for the same when taken out of the warehouse for home consumption; and if taken out for exportation, the same to be delivered free of all duties whatsoever. That a certificate or certificates be granted by the proper officer of the customs, from time to time, as such goods shall respectively be delivered from such warehouses—such certificate or certificates to contain the quantity and quality of each species of goods, and the amount of the duty paid for them respectively:—And that such merchant or importer should not vend or dispose of any such goods, above a certain quantity, to any wholesale or retail dealer, or any other person, without a permit; nor any wholesale or retail dealer, or other person, receive the same without a permit, under a severe penalty.—If this method should be pursued, it would save the expence of a great number of revenue officers, and render the oath herein before-mentioned (in Sect. 6.) unnecessary. And as the attending at the respective places  
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to take such oath would be very troublesome to merchants and dealers, and sometimes (where places at which the oath is to be taken are distant from their habitations) occasion expence and loss of time, it is presumed, if each permit was charged with a stamp duty, in proportion to the quantity and value of each species of goods (above a certain quantity or value) contained in each permit, such stamp duty would be cheerfully paid by merchants and dealers, to be excused attending and taking such oath.—This would raise a considerable sum annually for government, with little or no expence in collecting, as these permits might be made out by the present revenue officers.

The author begs leave to observe to merchants and the woollen manufacturers of this kingdom, that the French manufacture a fine, thin, cheap sort of woollen cloth, which they send in great quantities up the Levant, it being a cloth greatly admired by the Turks and Persians, who give an extraordinary price for it, as they cannot be supplied with it from any place but France.—If our woollen manufacturers would apply themselves to this particular branch, it would be opening a new trade, by which means they might keep our manufacturers at home, by constantly employing them.—The author some years ago mentioned this manufacture to some woollen-drapers, who represented it to their clothiers, whose answers were, that they did not chuse to make such bad cloth, as it would bring disgrace on their woollen manufactures.—Perhaps circumstances may have altered the case, and that some of them would now, if they found it a profitable branch, engage in it.

It is presumed, That if the 8th, 9th, 10th, 11th, (part of the 12th,) and 13th sections were adopted, with some alterations and amendments, it would effectually prevent smuggling, without enforcing the beforegoing Sections 1, 2, 3, 4, 5, 6, or 7.—and indeed he wishes (if the plan can be consistently carried into execution without them) that they might be omitted; as those Sections coincide too much with *Lord N—th's plan for converting the customs on tobacco, wine, brandy, and tea,*  
into

*into strict excises, and making the penalties very high, and the strictness of levying them very great.*

If this plan, or something similar to it, should be carried into execution, provision might be made therein effectually to prevent the clandestine exportation of wool, sheep, and oxen, and other articles, so universally practised on almost every part of the English and Scotch coasts. And indeed it is presumed, that this plan alone would be almost sufficient to prevent this great evil; for as this clandestine traffic is principally carried on by smugglers, who land goods on the English and Scotch coasts; if the pernicious practice of smuggling goods inwards was prevented, it would in a great measure prevent this clandestine traffic outwards, which is so very prejudicial to this country, not only with respect to the wool supplied to our enemies, which would most probably be manufactured here, and sold to those very enemies, or exported to other foreign countries, and the colonies; but also with respect to the dearth of mutton \*, beef, and other provisions; this clandestine traffic causing so great a scarcity therein. This is very severely felt by the poor and middling class of people, particularly manufacturers, who are continually emigrating on account of their want of employment, (particularly in the woollen manufactures) and the scarcity of provisions, as foreigners give so great encouragement to our manufacturers; and, therefore, if provisions continue so dear, greater wages must be given to manufacturers, which will enhance the prices of our manufactures so much, as totally in time to deprive this country of all foreign trade, as well as the trade to the colonies; as the French and other nations will be enabled to undersell us greatly; as they can make their goods much cheaper than we can, by reason of their enticing into their service so great a number of our manufacturers, who are unable to support themselves and families here.

\* By several informations which the author has received respecting the clandestine carrying of sheep to France, he computes that there cannot be less than five hundred thousand carried there within the last year.---Mutton is  $2\frac{1}{2}$ d. a pound more than it was at this time last year.

To conclude: Smuggling, if not prevented soon, will be more and more destructive to this kingdom, not only with regard to its revenue, but to its trade and manufactures, as commerce and the revenue would much increase, if there was no smuggling. And it is imagined, that there can be no greater indulgence or encouragement given to the merchant, importer, and fair trader, than preventing this pernicious practice.

As trade is the great source of the riches of this kingdom, every clog or impediment thereto will of course check it, and cause expence and delay, which will fall on the consumer, and lessen the revenue; and therefore the author has introduced the 13th section, (and omitted the first seven sections, and part of the 12th), as less burthen some and clogging to trade: And he apprehends, that if that part of the 13th section, which respects the warehousing of goods was to be adopted, it would be of infinite ease and advantage to merchants and importers for home-consumption, as well as for exportation, as they are very frequently obliged to borrow money, and give great interest or premiums therefor, in order to discharge duties; which, if they cannot accomplish within a short time after the arrival of the ship or vessel, at the port where she is to be cleared, the merchant or importer must be at the expence of demurrage till she is cleared and the duty paid.

If the goods either for home-consumption or exportation, are not taken from the warehouses within two years, the goods to be sold to pay the home-consumption duties, and warehouse room; the residue of the produce, if any, to be paid to the proprietor of the goods.

If merchants and importers were to have these and some few other indulgencies (which may be suggested by some abler hand) they would increase their commerce, which would be the means of increasing the revenue, and be a great saving to the consumers of all goods imported, as the merchants and importers could sell their goods at a much lower price than at present, both for home-consumption and exportation.

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The above plan is somewhat coercive; but as the Committee appointed to inquire into the illicit practices used in defrauding the revenue, have recommended in their report vigorous measures, it is presumed measures less so than those mentioned in the above plan, will have but little or no effect; and why should the legislature hesitate, in the least, to pursue such measures as would effectually prevent the pernicious practice of smuggling, as no one would suffer but the offenders, and as it would be so great an advantage to the revenue and the fair trader?

F I N I S.